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FINANCING AND LIQUIDATION OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Board of Auditors on the liquidation audit of the United Nations Transitional Authority in Cambodia (UNTAC), in accordance with General Assembly resolution 48/255 of 26 May 1994.

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ANNEX

Report of the Board of Auditors to the General Assembly on the liquidation audit of the United Nations Transitional Authority in Cambodia for the period ended 30 June 1994

LETTERS OF TRANSMITTAL

28 June 1995

Sir,

I have the honour to transmit to you the following documents:

(a) The report of the Board of Auditors to the General Assembly on the liquidation audit of the United Nations Transitional Authority in Cambodia in accordance with General Assembly resolution 48/255 of 26 May 1994;

(b) The letter of transmittal to the President of the General Assembly.

Accept, Sir, the assurances of my highest consideration.

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General
of India
and Chairman
United Nations Board of Auditors

The Secretary-General of the United Nations
New York, N.Y.

28 June 1995

Sir,

I have the honour to present to you the report of the Board of Auditors to the General Assembly on the liquidation audit of the United Nations Transitional Authority in Cambodia in accordance with General Assembly resolution 48/255 of 26 May 1994.

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(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General
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The President of the General Assembly
of the United Nations
New York, N.Y.

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I. INTRODUCTION

1. Pursuant to paragraphs 12 and 13 of General Assembly resolution 48/255 of 26 May 1994, the Board of Auditors carried out at United Nations Headquarters a liquidation audit during October-November 1994 of the United Nations Transitional Authority in Cambodia (UNTAC).

2. The mandate of UNTAC in Cambodia ended on 24 September 1993, the date the Constitution of Cambodia was promulgated. A skeleton staff was maintained after that date to manage the initial liquidation phase. The offices in Cambodia were finally shut down on 25 May 1994.

3. The Board's audit covered the nine-month period from 1 October 1993 to 30 June 1994, mainly because the functions of UNTAC in Cambodia ceased in September 1993 and the accounting records were current only up to 30 June 1994. Areas examined included: (a) planning for the liquidation process; (b) disposition of non-expendable property; (c) the establishment of fair value of the other assets and liabilities of UNTAC; (d) financial records maintained for the liquidation process; and (e) reporting the liquidation results.

4. The Board's findings and recommendations were discussed with the Administration, whose views, where appropriate, have been embodied in the present report. A summary of the main findings and recommendations is reported in paragraphs 7-22. The detailed findings of the audit are discussed in paragraphs 23-109.

II. OVERALL CONCLUSION

5. The objective of liquidation is to realize the assets of the entity for the discharge of its liabilities. The liquidation is therefore to be done with dispatch to minimize costs. The greatest risk for UNTAC is its uncertain cash inflows for the discharge of its liabilities. Therefore, to prevent the likelihood of UNTAC's liquidation assuming the semblance of a going concern, the problem of unpaid assessments may have to be addressed.

6. Further, owing to the large number of unresolved issues and the incomplete status of the liquidation documentation, the Board considers that a follow-up review will be necessary in the near future and the results reported in volume II of the report of the Board of Auditors to the General Assembly on United Nations peace-keeping operations at the end of the biennium 1994-1995.

III. SUMMARY OF RECOMMENDATIONS

7. The Board recommends that the following corrective actions be taken:

(a) The difference of $7.9 million between the UNTAC assets status report of 8 November 1994 and the total assets of UNTAC reported in the Secretary-General's report, document A/47/733/Add.1, should be investigated to establish the correct value of assets disposed of (see para. 36);

(b) All outstanding acknowledgements of assets transferred to missions and United Nations entities should be expeditiously followed up and differences investigated. Also, standard procedures for the transfer and acknowledgement of assets should be developed to provide a prompt and adequate response and to improve transparency in the disposition of assets (see paras. 51, 56, 57 and 61);

(c) The difference of $3.3 million between the value of prefabricated accommodation units reported as donated to the Cambodian Government and what was acknowledged should be investigated (see para. 54);

(d) The loss of communications and electronic data-processing equipment with a total depreciated value of $2.5 million, some of which was believed to have been lost through fraud or negligence, should be investigated to ensure proper accountability (see para. 52);

(e) The review of outstanding property write-off cases with an inventory value of $62.6 million should be expedited to enable the value of UNTAC's assets written-off to be accurately determined (see para. 66);

(f) In the future, a thorough and independent physical verification of the assets and liabilities of a mission in liquidation should be carried out before the assets are realized and liabilities discharged (see paras. 36 and 72);

(g) Pending the establishment of a policy on the valuation and transfer of costs of assets between missions, the present practice of not giving credit to missions under liquidation for assets transferred to other missions, which is not consistent with generally accepted accounting practice, should be reported in a note to the consolidated financial statements of peace-keeping operations (see para. 43);

(h) Consideration should be given to expediting the discharge of UNTAC's outstanding obligations to avoid additional costs associated with a prolonged liquidation process (see para. 82);

(i) The circumstances under which disbursements amounting to $2.3 million were made when obligation documents had not been raised should be investigated (see paras. 95 and 96).

IV. SUMMARY OF FINDINGS

8. In the absence of established liquidation procedures, the realizable values of property were not independently established prior to the liquidation date (see para. 24).

9. The belated appointment of the liquidation team and the delayed clearance of UNTAC records from the storage facility in New Jersey contributed to the delay in the liquidation process (see paras. 28 and 29).

10. Reconciliation of the UNTAC assets status report of 8 November 1994 with the total assets of UNTAC reported in the Secretary-General's report

(A/47/733/Add.1) disclosed an unexplained difference (understatement) of $7.9 million (see para. 36).

11. Under the present practice of the United Nations, missions under liquidation do not receive credit for their assets transferred to other missions. The budgetary requirements of the receiving missions are only reduced by the value of assets received (see para. 40).

12. Evidence was lacking to confirm that non-erected prefabricated accommodation units valued at $2.7 million were actually transferred at their original cost as directed by the Secretary-General (see para. 45).

13. The acknowledgement of 968 vehicles of various types out of 4,811 transferred to different missions, as well as 383 Mitsubishi minibuses, had not been received at the date of the audit (see paras. 48 and 50).

14. Communications equipment with a depreciated value of $1.8 million has not been accounted for, while electronic data-processing equipment valued at $720,069 believed to have been lost through fraud or negligence is under investigation (see para. 52).

15. Available records indicate that the value of prefabricated accommodation units reported as donated to the Cambodian Government was higher by $3.3 million than what had been acknowledged (see para. 54).

16. The many discrepancies in the acknowledgement of assets transferred from UNTAC to other missions, arising mainly from delayed and inadequate responses, rendered the confirmation exercise ineffective (see para. 60).

17. The Headquarters Property Survey Board's review of the recommendations of the local Property Survey Board in UNTAC on the write-off of categories "A" and "SB" cases in the total sum of $62.6 million was pending (see paras. 63 and 64).

18. No independent review was conducted to confirm the realizable values of UNTAC's other assets and liabilities owed prior to the liquidation as required in all liquidation exercises (see para. 70).

19. Unpaid assessed contributions stood at $224.4 million as at 30 June 1994. Some countries have not made payments for long periods of time and no payment was made in respect of unpaid assessment of $4.6 million of the United Nations Advance Mission in Cambodia (UNAMIC) (see paras. 81 and 82).

20. An amount of $486,961 due from Governments mainly represents charges raised against members of contingents in respect of damaged, lost and stolen property. Its collectability is doubtful without the cooperation of their respective Governments (see para. 87).

21. Contrary to United Nations accounting procedures, disbursements amounting to $2.3 million were made when obligating documents had not been established. This amount has also been erroneously included as a debit balance in unliquidated obligations, instead of charging the appropriate expense account (see paras. 95 and 96).

22. For the period 1 October 1993 to 31 December 1993 when UNTAC was in liquidation, disbursements exceeded allotments in material amounts in respect of two line items by a total of $9.5 million, without the prior approval of the Controller (see para. 107).

V. DETAILED FINDINGS

A. Planning for the liquidation process

1. Initial phase

23. The plan for the disposition of assets was established by the Director of Administration of UNTAC in conjunction with the Director of the Field Administration and Logistics Division (formerly the Field Operations Division). The appointment of an Assets Disposal Oversight Committee was appropriate in view of the large amount and value of property UNTAC had accumulated in Cambodia.

24. However, an exercise should have been conducted, preferably by a team, independent of UNTAC's staff, to establish the realizable values of the property (equipment and vehicles) as at 1 October 1993. The values so established should have formed the basis for disposing of all assets acquired in the mandate period. Such an exercise is a prerequisite in all liquidations.

25. While acknowledging that an independent team should have been in place prior to cessation of functions, the Administration explained that that had not been feasible because of the magnitude of the mission and the lack of required expertise. Selected staff members, including experts from the Property Control Unit, had established an inventory of assets and prepared recommendations for their disposition.

2. Final phase

26. On 10 October 1994, the Department of Peace-keeping Operations appointed a liquidation team to manage the final stage of the liquidation process. The team is presently composed of four former field staff of UNTAC. The Board understands that the size of the team will be increased to 10 to cope with the volume of work envisaged.

27. The Department of Peace-keeping Operations was of the view that the final stage of the liquidation process should have been completed by February 1995. However, in addition to administrative problems, the delays by Member States in settling their outstanding assessed contributions and by troop-contributing countries in submitting their claims have already pushed this date much further. To enable Member States to submit additional information on their claims, including clarifications for use of contingent-owned equipment, the Department intends to continue to follow up these matters with a view to ensuring final completion by 31 December 1995. To that end, a proposal for a budget allocation of $922,000 to cover the period from 1 July 1994 to 31 December 1995 has been submitted to the Advisory Committee on Administrative and Budgetary Questions for consideration.

3. Implications for the audit

28. The second issue of concern to the Board was the timing of the appointment of the liquidation team. A liquidation team should have been appointed at the outset to oversee the liquidation of UNTAC from the beginning to the end. The team should have been in place for at least three months before UNTAC ceased its operations in Cambodia. The liquidation team was belatedly appointed in October 1994.

29. The progress of the liquidation audit was affected by delays in clearing UNTAC records from the storage facility in New Jersey mainly because of the non-availability of space at United Nations Headquarters and the lack of readiness for the audit. Some of the records required for review had still not been cleared from the warehouse at the termination of the audit. The Board was informed that arrangements were under way to secure adequate storage facilities for the records of missions in liquidation.

30. The Administration has explained that measures have been taken to strengthen the liquidation team and to ensure that UNTAC's records are cleared from the port as soon as possible. The Administration explained further that the Archives and Records Management Section of the Office of Conference and Support Services has arranged to use a commercial records storage facility for recently liquidated missions. In addition, in order to avoid future space and hygienic problems, an arrangement has been made for inclusion in the liquidation budget of each mission of an amount for storage of records. This will make it possible to obtain external space whenever necessary.

B. Disposition of non-expendable property

31. The disposition of UNTAC's non-expendable property began in August 1993 based on the principle proposed by the Secretary-General that the equipment, wherever possible and cost-effective, should be transferred to other missions. In its resolution 47/209B of 14 September 1993, the General Assembly decided in favour of the above principle and endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions that equipment that had already been charged to one operation should be budgeted but not assessed for the operation to which it was being transferred (A/47/990, para. 29).

32. The liquidation exercise involved the disposition of property with an estimated value of about $175 million. The audit approach was to review in detail the whole exercise with the view to identifying any significant weaknesses for remedial action and for the benefit of future liquidations. The audit was therefore aimed at establishing whether:

(a) A physical inventory of all property was undertaken and whether there is evidence in support of this;

(b) The basis for categorizing property into those that should be sold, transferred, donated and written-off was sound;

(c) The values placed on the property were derived objectively;

(d) The proceeds from the sale of property have been properly accounted for;

(e) Property transferred to other peace-keeping missions has in fact been received by the respective missions;

(f) Property donated to the Cambodian Government has been acknowledged;

(g) Procedures for reporting losses of property were followed after August 1993 and all losses duly reported;

(h) Proper authority was obtained for property sold, donated and written-off.

33. In order to meet the objectives described above, the Board obtained and reviewed available information with the liquidation team and the Field Administration and Logistics Division.

1. Summary of assets

34. Outlined in the table below are the depreciated values of UNTAC's assets arranged by asset category and the mode of disposition as listed in the liquidation team's draft report of 8 November 1994.

(United States dollars)

Asset category	Donations	Sale	Thefts	Transfers	Write-offs	Total	Total in A/47/733/Add.1	Difference
Vehicular equipment	68 573	2 804 139	2 176 895	52 049 968	1 212 042	58 311 617	46 630 000	11 681 617
Prefabricated accommodation	17 467 245	241 288	260 923	19 533 582	241 934	37 744 972	35 410 000	2 334 972
Communication equipment	15 768 093	33 684	2 026 705	12 666 380	78 225	30 573 087	30 480 000	93 087
Generators	2 109 961	205 136	410 083	13 480 478	384 421	16 590 079	11 120 000	5 470 079
Air support equipment	1 576 296		3 109	6 353 920	-	7 933 325	2 040 000	5 893 325
EDP equipment	459 189	208 970	47 097	2 899 967	92 997	3 708 220	5 830 000	(2 121 780)
Furniture and fixtures	12 906	97 462	663	1 491 774	54 948	1 657 753	1 580 000	77 753
Photocopiers	1 692	35 033	-	1 790 590	107 664	1 934 979	1 300 000	634 979
Facsimile machines	1 629	1 629	-	138 652	1 423	143 333	170 000	(26 667)
Upgrading of government buildings	1 873 845	-	-	-	-	1 873 845	450 000	1 423 845
Military installation	-	-	-	-	-	0	2 400 000	(2 400 000)
Bridges	1 510 405	800 000	-	-	-	2 310 405	2 700 000	(389 595)
Water purification and bladders	112 251	-	44 598	1 076 297	47 891	1 281 037	1 300 000	(18 963)
Containers	-	-	1 152	970 440	9 860	981 452	450 000	531 452
Mine-clearing equipment	-	-	-	-	-	0	2 470 000	(2 470 000)
Miscellaneous	144 151	1 423 464	38 010	7 991 262	341 040	9 937 927	5 900 000	4 037 927
Total	41 106 237	5 850 805	5 009 234	120 443 310	2 572 445	174 982 031	150 230 000	24 752 031

35. It was noted during the audit that the UNTAC Director of Administration had arranged for teams to carry out physical inventories in all the outlying areas. The results were said to have been provided to the Assets Disposal Oversight Committee with full details of each item, including serial numbers, quantity, location and values (original/depreciated). However, no count sheets were produced for review during the audit. The Board could not therefore verify whether all the assets stated in the inventory records were indeed in the mission since, as discussed elsewhere in the present report, UNTAC has a large backlog of property write-off requests ($62.6 million) pending review at United Nations Headquarters.

36. The Administration explained that the summary of assets contained in the Secretary-General's report (A/47/733/Add.1) was prepared at the mission in April 1993 just before the election and was based on inventory items that had been received in Cambodia by UNTAC. The report therefore does not include 705 Mitsubishi minibuses and 400-man living accommodation units with a total value of $16,838,988, which, according to the Administration, were not shipped to UNTAC but redirected to other locations. This reduces the difference of $24,752,031 in the above summary to an unexplained difference of $7,913,043. The difference should be investigated.

37. The Board was informed that the difference of $7,913,043 was being reviewed by the Administration on an urgent basis and a clarification would be included in the reconciliation of the figures in the final disposal of the assets of UNTAC.

2. Valuation and transfer of costs of assets between missions

38. In paragraph 29 of its report A/47/990 of 30 July 1993, the Advisory Committee on Administrative and Budgetary Questions stated that:

> "With regard to equipment which is being transferred from one operation to another, the Committee reiterates its view that it is not appropriate for Member States to be assessed twice for the same equipment even though the charge would be at depreciated rates and subsequently be shown as a credit to the operation for which it was originally budgeted. The Committee therefore recommends that equipment which has already been charged to one operation should be budgeted but not assessed for the operation to which it is being transferred."

39. The Board further noted that the General Assembly, in paragraph 10 of its resolution 48/240 B of 29 July 1994, had decided, "without it constituting a precedent, that all assets of the Operation [in Mozambique] to be redeployed to other peace-keeping operations or other United Nations bodies should be transferred only after their value has been determined and provision has been made in the budgets of the receiving operations to reimburse the Special Account for the United Nations Operation in Mozambique, this liability to be met expeditiously upon the receipt of funds".

40. By the current practice of the United Nations, missions under liquidation do not receive credit for their assets transferred to other missions. Consistent with the recommendation of the Advisory Committee on Administrative

and Budgetary Questions, the budgetary requirements of receiving missions are only reduced by the value of assets received from other missions. The above decision of the General Assembly regarding the United Nations Operation in Mozambique (ONUMOZ) is more in tune with accepted accounting practice and recognizes each mission as a separate entity. However, the decision was made on an exceptional basis and not for general application to other terminating missions.

41. From a purely accounting point of view, each mission is treated as a separate and distinct entity. To deny the transferring mission the credit of the transferred equipment would lead to an unfair assessment of the financial operations of that mission. Moreover, in the event that a terminating mission (UNTAC) is unable to discharge its liabilities, further assessments may have to be raised on Member States.

42. The Administration acknowledged that crediting the transferring mission with the net residual value of assets transferred has merit from an accounting point of view, but explained that the administrative burden involved could not possibly justify the implementation of such a policy. It was further stated that at the request of the General Assembly in its resolution 49/233 of 23 December 1994 the present procedures for valuation and transfer of costs of assets to be redeployed from peace-keeping missions under liquidation was being further reviewed by the Administration.

43. Pending the establishment of an appropriate policy for consistent application in peace-keeping operations, the Board would like to recommend that the present treatment of equipment transferred from liquidating missions, which is not consistent with generally accepted accounting practice, should be reported in a note to the consolidated financial statements of peace-keeping operations.

3. Assets to be transferred at original cost

44. In document A/47/733/Add.1, the Secretary-General identified a number of non-erected prefabricated accommodation units which were not to be depreciated, but should be transferred at their total original cost of approximately $14.7 million. Included in the above were 66 camps with an original value of $3,729,124. Also reported in the UNTAC prefabricated assets summaries of 27 September 1993 were four-man non-erected accommodation units valued at $230,556, bringing the total to $3,959,680. Included in this total were 117 knockdown units valued at $1,250,000 which were transferred to the United Nations Operation in Somalia (UNOSOM) at cost.

45. Evidence was not found to confirm that the remaining units, with an original cost of $2,709,680, were either transferred at depreciated value, or at their original cost as directed in the Secretary-General's report (A/47/733/Add.1). This matter is being followed up by the Department of Peace-keeping Operations.

4. Disposition of vehicular equipment

46. Further, vehicular equipment valued $51,695,200 has disposed of/lost as follows:

	(United States dollars)
Transfers	45 668 930
Sales	2 255 505
Thefts	2 176 896
Write-offs	1 212 042
Donations	381 827
	51 695 200

47. It was noted that 4,811 vehicles identified for transfer were all shipped in 12 different vessels between 8 August 1993 and 13 January 1994 to the beneficiary missions. Receipt of 3,191 vehicles of all types transferred to various missions has been fully acknowledged, while four missions acknowledged receipt of only 652 out of 955 vehicles transferred to them (details are set out in appendix I.A and B). Eight missions have so far not confirmed receipt of 665 vehicles transferred to them, although the last consignment of vehicles was shipped on 13 January 1994 (see appendix I.C).

48. In summary, of the 4,811 vehicles transferred, 968 are yet to be confirmed, for which the Administration has since sent telefax messages to all the defaulting missions to confirm receipt of all UNTAC assets transferred to them.

49. As also discussed in paragraph 36 above, the total value of vehicular equipment did not include an amount of $6,190,628, being the value of 705 Mitsubishi minibuses purchased for UNTAC but transferred or sold to other United Nations missions/agencies between May 1993 and January 1994.

50. A follow-up on the transfers and sales of the minibuses disclosed that 383 of them said to have been transferred to the under-listed missions were not acknowledged during the audit.

United Nations mission	Number of vehicles
UNOSOM	266
United Nations Protection Force (UNPROFOR)	70
United Nations Mission of Observers in Tajikistan (UNMOT)	1
United Nations Observation Mission in Liberia (UNOMIL)	33
United Nations Truce Supervision Organization (UNTSO)	13
	383

51. To enable the Board to report fully on the total quantity and value of UNTAC assets and their disposition, it was requested that the discrepancies discussed above relating to prefabricated accommodation and the vehicles should be investigated and reported upon in the final status report. The Administration is pursuing this matter with the appropriate missions and their

comments will be included in the final report on the disposition of UNTAC assets.

5. Unaccounted communications and electronic data-processing equipment

52. In an interoffice memorandum on the final report on communications assets dated 24 February 1994, it was reported that communications equipment valued at $1,757,873 could not be accounted for. Also, UNTAC Board of Inquiry CS/30-case No. 545 of 14 February 1994 reported that out of a total of 6,477 pieces of electronic data-processing equipment, 532 pieces with a residual value of $720,069, were yet to be brought to account. Also not yet brought to account were 356 Compaq Notebook computers ($579,013) and 176 printers ($42,524). The Board of Inquiry concluded that the equipment might have been lost through fraud or negligence involving UNTAC staff members and called for an audit review of the Electronic Data Processing Section. The Board considers that a thorough investigation of all the items whose depreciated values total $2.5 million should be undertaken to fix responsibility and ensure proper accountability.

53. The Administration indicated that the communications and electronic data-processing equipment unaccounted for would eventually be considered by an ad hoc UNTAC property survey board. The board is to be established at Headquarters prior to receipt of the comments and recommendations from the Office of Internal Oversight Services, to which the matter has been referred for investigation.

6. Donation of prefabricated accommodation to Cambodia

54. The assets status report of 8 November 1994 showed that prefabricated buildings donated to the Cambodian Government amounted to $17,467,245 (depreciated value). The Board's review of summary of accommodations handed over, however, disclosed that 126 prefabricated accommodation units with a total depreciated value of $14,138,776 were given to the Cambodian Government. This amount has been duly acknowledged by officials of the Government. There is therefore an unexplained balance of $3,328,469. The Board recommends an immediate investigation into the difference (understatement) for corrective action.

7. Acknowledgement of transfers

55. Accommodation units. Various types of prefabricated units numbering 1,347 were transferred to other missions as follows:

Mission	Number	Value (United States dollars)
UNOSOM	283	15 553 905
ONUMOZ	904	1 096 071
UNPROFOR	110	2 875 206
UNOMIL	50	8 400
	1 347	19 533 582

56. The shipping records indicated that the units were shipped in 173 containers and only 368 were shipped in their original packaging. No confirmation of receipt has been received from ONUMOZ, UNPROFOR and UNOMIL. UNOSOM confirmed receipt of 23 containers and 99 prefabricated units in their original packaging. No value was indicated by UNOSOM in its acknowledgement, whilst the shipment of the units in a knockdown condition makes it difficult to determine the actual number of units in a container. Confirmation requests with deadlines indicating the quantity and value of prefabricated units shipped should be sent again to the receiving missions.

57. Electronic data-processing equipment. Out of a total of 15,284 pieces of electronic data-processing equipment valued at $2,899,967 transferred to 13 missions and 3 United Nations entities, only 7 missions confirmed the receipt of 1,316. Of the seven missions, only the United Nations Mission for the Referendum in Western Sahara (MINURSO) and UNMOT fully acknowledged 103 and 15 pieces of electronic data-processing equipment respectively. The remaining five missions confirmed the receipt of 1,198 out of 13,044 pieces of equipment transferred to them (a summary of outstanding confirmations is attached as appendix II.) The outstanding equipment, 13,968 pieces, should be confirmed.

58. Generators. The Board also noted from its review of transfers to other missions that a total number of 3,033 generators with a depreciated value of $13,480,478 were transferred to 13 missions and 2 United Nations entities, as summarized in appendix III. The lack of uniformity in the acknowledgement of transfers is highlighted below:

(a) Five missions confirmed receipt of all generators;

(b) One mission confirmed receipt of nine more generators than the quantity indicated as transferred to it;

(c) One mission confirmed receipt of 549 out of 1,292 generators transferred;

(d) Three missions confirmed only the value of the generators that differed from the transferred values, and they did not report the quantities received;

(e) Three missions and two United Nations entities have not acknowledged receipt of any of the generators.

59. Communications equipment. With regard to communications equipment, 20,717 items with a total depreciated value of $12,306,798 were transferred to 19 missions and 2 United Nations entities. Of this number, only 8,962 items, or an amount of $3,147,667, had been confirmed as received by the missions (details are set out in appendix IV).

60. The foregoing discrepancies in the acknowledgement of assets transferred to other missions show that receiving missions did not respond promptly and adequately to make the confirmation exercise meaningful. While some missions acknowledged only the quantities of items received, others referred to the

values only, thus making reconciliation of transfers with acknowledgements rather ineffective.

61. The Board is of the view that standard procedures for the transfer and acknowledgement of assets received from other missions is required to provide (a) prompt and adequate information for review and verification; and (b) transparency in the disposition of assets. In the specific case of confirmation, standard acknowledgement slips with sufficient detail may be prepared in triplicate. The original and duplicate should accompany the transferred items and the receiving mission/entity should sign and return the second copy as evidence of receipt.

C. Reporting of property losses

62. In its report to the General Assembly on peace-keeping operations for the biennium 1992-1993, a/ the Board of Auditors expressed concern about the Administration's inability to provide information on the status of losses that had occurred in the large missions, including UNTAC, as required by financial rule 111.10(b). Factors such as the large quantities and value of UNTAC assets, including improper compliance with reporting procedures by the local Property Survey Board in UNTAC, were blamed for this. Assurance was then given by the Administration that the UNTAC liquidation team would be instructed to pay priority attention to the matter so that a statement of proposed write-offs could be finalized in good time.

63. The Board's present audit indicated that between 15 December 1992 and 6 May 1994, the local Property Survey Board considered and recommended for write-off, subject to the concurrence of the Headquarters Property Survey Board, the following:

(a) A total of 347 category A cases involving property, each with an inventory value of $1,500 but not exceeding $6,000;

(b) A total of 183 category SB cases involving property, each valued in excess of $6,000, including donations, transfers or sale of property at nominal value.

64. A review of a report on UNTAC write-off cases as of 26 October 1994 produced by the Property Survey Section of the Field Administration and Logistics Division showed that very little action has been taken on the local Property Survey Board recommendations for submission to the Headquarters Property Survey Board for review. Of the 347 category A cases, action had been taken on 12, leaving 335, while of the 183 category SB cases, only 2 had been cleared. The total inventory value of the pending cases is $62.6 million.

65. Prominent among the outstanding cases which are yet to be processed for presentation to the Headquarters Property Survey Board for review were the following:

Reference No.	Description	Value (United States dollars)
TAC/SB/033	Donations to Cambodia	41 048 041
TAC/SB/006	Assets sold to Cambodia	3 606 509
TAC/SB/023	De-mining equipment donated	2 184 880
TAC/SB/320	Items not returned to stock	321 530
TAC/A/856	Missing/stolen vehicles	757 300

66. The Board recommended that the review of the outstanding local Property Survey Board recommendations should be expedited to enable the value of UNTAC assets written off to be accurately determined for reporting to the General Assembly. The Administration gave the assurance that the Headquarters Property Survey Board was in the process of finalizing all UNTAC pending cases and confirmation would be provided to the Board.

D. Statement of assets and liabilities

67. A draft statement of assets and liabilities as at 30 June 1994 was presented for audit in the fourth week of the planned audit period of six weeks. Although, as a rule, the United Nations prepares financial statements twice in a year (June and December), for the purpose of the liquidation audit, a more recent statement would have been preferable for obtaining a reasonable assurance on the realization of UNTAC assets and the discharge of its liabilities.

68. The need for a detailed review of the statement of assets and liabilities derives from the fact that an entity (in this case UNTAC) in liquidation is no longer a going concern for financial accounting and reporting purposes. This means that the assets of the entity must be stated in terms of their realizable values as against their book values, and the liabilities should reflect the established amounts owed by the entity.

69. A detailed verification was therefore performed on the assets and liabilities of UNTAC to establish whether:

(a) Detailed work was undertaken by a body independent of the mission's personnel to determine the assets and liabilities of UNTAC as at 1 October 1993, the date the initial liquidation stage formally commenced;

(b) The assets shown in the statement of assets and liabilities as at 30 June 1994 are recoverable within the liquidation period;

(c) The liabilities shown in the statement of assets and liabilities as at 30 June 1994 are genuine and reflect the total liabilities which UNTAC is yet to discharge.

70. It was observed that no detailed and independent verification was conducted to establish UNTAC's total assets and liabilities as at 1 October 1993 as required in all liquidation exercises. However, the Administration was assured

by the Accounts Division that all assets and liabilities were properly and accurately recorded in UNTAC accounts by the UNTAC finance team.

71. The Board recommends that, in the future, a thorough review of the assets and liabilities of a mission in liquidation should be carried out before the assets are disposed of and the liabilities discharged. Such an exercise would involve a 100 per cent circularization of all debtors and creditors. In situations where it is not feasible to circularize all debtors and creditors, a 100 per cent review of all documentation lending support to the figures in the financial statements should be undertaken.

72. Once the assets and liabilities of the mission in liquidation have been established, the liquidation team should realize the assets and discharge the liabilities expeditiously. Any revisions to already established assets and liabilities should be referred for investigation and approval at a higher level.

73. It is recognized that there may be delays in establishing certain liabilities, such as reimbursement of contingent-owned equipment. However, the need and the urgency for establishing these liabilities should be apparent in liquidation exercises.

74. The statement below based on a draft submitted to the Board of Auditors by the Administration is a consolidation of the trial balance of the field mission as at 22 May 1994 and the trial balance of UNTAC's transactions recorded at United Nations Headquarters as at 30 June 1994.

Assets and liabilities as at 30 June 1994

(Thousands of United States dollars)

Assets	
Cash	12 073
Assessed contribution unpaid	224 366
Pledged contribution	362
Accounts receivable	3 298
Deferred charges	4 351
	244 450
Liabilities	
Accounts payable	6 179
Unliquidated obligation	199 798
Due to United Nations Peace-keeping Reserve Fund	37 900
Due to United Nations General Fund	2 533
	246 410

Fund balance	
Balance	34 633
(Deficit)/excess of income over expenditure	(36 593)
Balance	(1 960)
Total liabilities and fund balance	244 450

1. Assets

Cash

75. Cash is made up of the following:

	(Thousands of United States dollars)
Current account in United States dollars	85
Current account other than United States dollars	1 025
Call accounts	10 100
Negotiable orders of withdrawal (imprest)	863
	12 073

Bank reconciliation statements

76. At the time of the audit, bank reconciliation statements had not been prepared for May 1994 in respect of the field mission bank balances.

77. The Administration informed the Board that the baht account No. 004-3-04242 at the Siam Commercial Bank had been reconciled to 31 December 1994. Bank reconciliations are under way for the United States dollar account No. 800-03-0066-7 at the Cambodia Commercial Bank, and the United States dollar account No. 015-003329 at Chemical Bank.

78. With most of the accounting records cleared from the port and a liquidation team constituted, steps should be taken to reconcile all bank balances without further delay.

Call account

79. As at 30 June 1994, $10.1 million was held in a call account with Chase Manhattan Bank. The Board of Auditors has reviewed bank statements and correspondence between the Treasury Department and the Bank and found the balance to be fairly stated.

Imprest accounts

80. The imprest accounts were all closed in May 1994. However, the Board could not confirm that all the imprests had been duly accounted for, since no documents were provided to the Board during the course of the audit. The Administration subsequently informed the Board that a listing of the holders of the imprest accounts before they were closed could be made available through the Sun Accounts Systems. The Board will revert to this matter in a follow-up audit.

Assessed contributions unpaid

81. The Board carried out a detailed review of assessed contributions unpaid and, except for a difference of $86,900 representing an overstatement, the Board is satisfied with the accuracy of the amount of $224.4 million as of 30 June 1994.

82. Further tests were carried out to ascertain whether all the outstanding amounts could be recovered before 31 December 1995, the date the liquidation is expected to be completed. Some countries have not made payments for long periods of time and no payment has been made in respect of UNAMIC unpaid assessment of $4,584,438. A follow-up on unpaid contributions should be made to enable UNTAC to discharge fully its outstanding obligations and to prevent a situation where the liquidation would drag on, leading to administrative and related costs.

Accounts receivable

83. Accounts receivable is made up of:

	(Thousands of United States dollars)
Staff debtors	283
Due from vendors	33
Due from agencies	2
Due from governments	487
UNMLT	263
World Food Programme (WFP)	1 129
United Nations Volunteers (UNV)	1 055
Accrued interest	31
Miscellaneous	15
	3 298

84. Staff debtors. Included in staff debtors is a net amount of $54,158 due from field mission staff. This amount is the net of debits totalling $389,260 and credits of $335,102. The debits are amounts due from UNTAC's field staff; the credits are in respect of mission subsistence allowance advances given to non-UNTAC field staff members visiting UNTAC for which interoffice vouchers have not yet been received to clear the credits.

85. A review of transactions after 30 June 1994 disclosed that little or no action had been taken to recover the amount of $389,260 due from field staff members. There is a potential risk of not recovering that part of the amount due from staff members who are no longer employed by the United Nations. Immediate recovery action is therefore recommended and the interoffice vouchers cleared.

86. The Administration said that the interoffice vouchers were being coded and reconciled to account for the respective debits and credits. Once a fully functioning liquidation team is in place, all accounts receivable will be processed.

87. Due from Governments. The amount of $486,961 due from Governments mainly represents charges assessed against individuals and Governments by the local Property Survey Board in respect of damaged, lost and stolen property. Management, however, did not provide a separate list in support of this amount. Recoveries from individuals who are no longer in the service of the United Nations will be difficult. With regard to amounts due from Governments, the Administration may arrange to offset these against UNTAC's liability to them. In respect of claims against individual debtors, the Administration clarified that these are members of military contingents and that assessed charges of contingent members are dealt with through the respective Governments.

88. The amounts due from UNMLT, WFP and UNV are considered wholly recoverable for which follow-up action is required. The amount of $1,128,805 represents the balance of some $2 million advanced by UNTAC to WFP to finance a food programme in Cambodia. WFP is required to submit statements periodically on disbursements made. The latest statement submitted covered the period ended 29 September 1993.

89. The Board was informed in April 1995 that the amount of $263,000 due from UNMLT was fully recovered in September 1994. With regard to the amounts due from WFP and UNV, Management is pursuing the matter. Meanwhile, the amount outstanding from UNV has been reduced to $17,362.

90. Deferred charges. Deferred charges represent uncleared interoffice vouchers, remittances and net exchange losses which are to be investigated and cleared in due course.

2. Liabilities

Accounts payable

91. Accounts payable is made up of:

	(Thousands of United States dollars)
Member States	5 743
Others	436
	6 179

/...

92. The amount due to Member States is in respect of reimbursement of troop costs, for which certain troop-contributing Member States have requested UNTAC to postpone payment until further instructions are received from them, and advance payments by some Member States. The Board's verification work confirmed that the amount stated was duly owed by UNTAC. The Board was informed that payments for troop costs had been made recently for most of the outstanding balances.

Unliquidated obligations

93. Unliquidated obligations of $199.8 million represent the outstanding amount owed by UNTAC in respect of goods and services purchased. Verification of unliquidated obligations was aimed primarily at establishing the existence of the amounts owed by UNTAC to vendors and also at assessing the adequacy of funds to meet the outstanding liabilities.

94. A detailed list of unliquidated obligations by vendor was not readily available as the present accounting system does not provide this information. The Board was therefore unable to establish the amounts owed to individual vendors although a breakdown of unliquidated obligations by expense category was provided. For the purposes of the present report, the Board has regrouped unliquidated obligations into four distinct categories, as follows:

	(Thousands of United States dollars)
Unliquidated obligations	
Standard troop cost	80 153
Reimbursement of use of contingent-owned equipment	39 187
Compensation claims	16 226
Others a/	64 232
	199 798

a/ Various debts, ranging up to $6 million.

95. Expense items wrongly included in unliquidated obligations. Payments totalling $2,277,448 were made on items for which no miscellaneous obligations documents were raised. This amount has been included as a debit balance in unliquidated obligations instead of charging the appropriate expense code, thereby understating the unliquidated obligation balance by the same amount.

96. The accounting procedures of the United Nations require that changes in the original amounts obligated are made through the issuance of amendments to the obligating document. The Board recommended that Department of Peace-keeping Operations should investigate the matter thoroughly and take appropriate corrective action.

97. The Administration responded that it had not been possible to find the exact amount in the status of allotments. It was believed, however, that they were over-liquidations of obligations.

98. Standard troop cost. The Board reviewed in detail the outstanding amount owed to troop-contributing countries and found that the accounts have been understated by $1,564,124. This has been brought to the attention of the Department of Peace-keeping Operations to investigate and take corrective action.

99. Contingent-owned equipment. A detailed list showing the amounts due to Governments was not available for verification. The Department of Peace-keeping Operations confirms that the figure of $39,187,000 is far less than the amounts owed to troop-contributing countries. An exercise was in progress to assess the total amount owed. The Department suggested that an amount of about $80 million was needed to reimburse Governments completely. The Department intends to provide the information, which should be agreed with the recipient Governments.

100. Compensation claims. The Board was not provided with a list of compensation claims. The accuracy and completeness of the amount included in the accounts could therefore not be established.

101. In the context of making progress payments for contingent-owned equipment, the Department of Peace-keeping Operations had advised certain Member States to submit all outstanding claims by 31 December 1994 to enable it to review and finalize the claims by February 1995. The Board will review the matter in the follow-up audit.

Due to the United Nations Peace-keeping Reserve Fund

102. The amount of $37.9 million due to the Peace-keeping Reserve Fund is in respect of an operational advance to UNTAC. The Fund would be reimbursed upon the payment of outstanding assessed contributions.

103. With regard to the above amount, the Administration responded that repayments of $5.0 million, $4.9 million and $10.0 million had been made on 13 December 1994, 5 January 1995 and 13 February 1995, respectively. As a result, the amount owed to the Fund has been reduced to $18.0 million.

Due to the United Nations General Fund

104. The balance of $2,533,216 represents the net of the amount of $22,493,777 due to the General Fund and $19,960,561 due from the General Fund.

E. Income and expenditure statement

105. A detailed review of UNTAC's income and expenditure for the period from 1 October 1993 to 30 June 1994 was made to obtain assurance that:

(a) All income earned from the sale of property and on investments had been completely and accurately reflected in the books of account;

(b) Expenditures recorded were represented by goods received and services rendered and that they were properly authorized;

(c) Laid down budgetary control procedures were followed.

106. Below is an income and expenditure statement for the period from 1 October 1993 to 30 June 1994.

	(Thousands of United States dollars)
Income	
Funded by assessed contributions	34 340
Voluntary contributions	-
Interest income	290
Miscellaneous income	2 530
	37 160
Expenditure	
(Deficit)/excess of income over expenditure	(73 753)
	(36 593)

107. In general, the Board's review of the income and expenditure statement did not reveal any material exceptions, except the following comment. In the United Nations system, expenditure is controlled by allotment. Where pending expenditures are estimated to exceed the allotment received, the prior written authorization of the Controller is required. For the period from 1 October to 31 December 1993 disbursements exceeded allotments in material amounts in respect of two line items:

	Allotment	Disbursements	Excess
	(Thousands of United States dollars)		
Civilian personnel salaries and allowances	18.0	25.4	7.4
Air operations	6.6	8.7	2.1
			9.5

108. The Department of Peace-keeping Operations is in full agreement with the Board on the need for strict adherence to laid down budgetary control procedures, more especially in liquidations where costs must be carefully monitored to avoid overruns.

F. Reporting liquidation results

109. As mentioned earlier, an entity in liquidation ceases to be a going concern. In such circumstances, the Board considers it necessary that a feasible and transparent procedure should be established for reporting the status of liquidating missions assets and liabilities at regular intervals. For this purpose it may be necessary to develop a suitable format for reporting the liquidation assets.

VI. CONCLUSION

110. The whole purpose of liquidation is to realize the assets of the entity being liquidated in order to discharge its liabilities.

111. It is therefore imperative that the liquidation of UNTAC be done over the shortest possible time to minimize costs and to avoid a situation whereby the liquidation assumes the semblance of a going concern. The greatest risk in the liquidation of UNTAC is its uncertain cash inflows to discharge its liabilities. There is the likelihood of the liquidation dragging on if the unpaid assessed contributions are not settled early.

112. In view of the many outstanding issues, the Board intends to carry out a final audit of UNTAC (in liquidation) within three months after the completion of the liquidation which is scheduled for 31 December 1995. This would allow sufficient time for the records of UNTAC to be finalized to facilitate the audit.

VII. ACKNOWLEDGEMENT

113. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General of the United Nations, the Under-Secretary-General for Administration and Management, the Under-Secretary-General for Peace-keeping Operations, their officers and members of their staff.

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General
of India

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

28 June 1995

Notes

a/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 (A/49/5 and Corr.1), vol. II.

APPENDIX I

A. Partial acknowledgement of vehicle transfers

Mission	Vehicle type	Transferred	Acknowledged	To be confirmed
UNOSOM	Special purpose vehicles	70	22	48
UNOMIG	Light and medium jeeps	60	19	41
UNIKOM	Light trucks	203	3	200
UNPROFOR	Motorcycles	593	592	1
UNOSOM	Trailers	29	16	13
		955	652	303

B. Fully acknowledged vehicle transfers

Mission	Vehicle type	Transferred and acknowledged
UNPROFOR	Light sedans	15
UNOSOM	"	66
UNAMIR	"	8
MINURSO	"	1
MINURSO	Medium and heavy sedans	1
UNOSOM	"	26
UNOSOM	Light and medium jeeps	260
UNPROFOR	"	139
UNIKOM	"	113
MINURSO	"	36
UNTSO	"	39
UNIFIL	"	14
UNAMIR	"	110
UNOMIL	"	106
MINURSO	Light trucks	40
UNOSOM	"	506
UNTSO	"	50
UNOMIL	"	3
UNOMIG	"	2
ONUMOZ	"	198

Mission	Vehicle type	Transferred and acknowledged
UNAMIR	"	124
UNPROFOR	"	892
UNIKOM	Minibuses	13
UNPROFOR	"	7
UNIFIL	"	6
UNOMIL	"	16
UNOSOM	"	10
UNAMIC	"	15
UNPROFOR	Special purpose vehicles	20
UNOMIL	"	10
ONUMOZ	"	9
UNAMIR	"	5
UNOSOM	Motorcycles	310
UNPROFOR	Anti-mine vehicles	10
UNOSOM	Ambulances	2
UNAMIR	"	3
UNOMIL	"	2
UNOMIG	"	1
UNOSOM	Mine-clearing vehicles	3
		3 191

C. Unacknowledged vehicle transfers

Mission	Vehicle type	Transferred
UNCIVIH	Light and medium jeep	70
UNMOT	"	3
ONUMOZ	"	228
UNMIH	"	100
UNIFIL	Light trucks	10
UNMIH	"	212
UNSCOM	"	6
UNMIH	Minibuses	10
UNOMIG	"	4
UNMIH	Special purpose vehicles	1

Mission	Vehicle type	Transferred
UNMIH	Motorcycles	5
UNOSOM	Medium bus	9
UNPROFOR	Trailers	7
		665

SUMMARY

	Transferred	Acknowledged	To be acknowledged
Appendix I.A	955	652	303
Appendix I.B	3 191	3 191	-
Appendix I.C	665	-	665
	4 811	3 843	968

APPENDIX II

Status of acknowledgement of electronic data-processing equipment transferred

Mission	Transferred		Acknowledged	To be confirmed
	Number	Value (United States dollars)		
UNMOT	15	4 286	15	-
MINURSO	103	30 982	103	-
UNOSOM	728	315 480	523	205
ONUSAL	149	34 159	125	24
UNMOGIP	125	40 180	89	36
UNPROFOR	11 827	1 153 868	437	11 390
UNOMIG	215	102 088	24	191
ONUMOZ	390	120 250	-	390
UNMIH	190	117 981	-	190
UNOMUR	195	102 088	-	195
UNMLT	45	18 114	-	45
UNOMIL	110	94 839	-	110
UNAMIR	656	195 585	-	656
United Nations Headquarters	386	521 419	-	386
ESCAP	7	4 404	-	7
Centre for Human Rights	143	44 244	-	143
	15 284	2 899 967	1 316	13 968

APPENDIX III

Status of acknowledgement of generators transferred

Mission	Transferred		Acknowledged		To be confirmed
	Number	Value (United States dollars)	Number	Value (United States dollars)	
UNAMIR	202	375 330	-	-	202
UNFICYP	42	337 350	-	335 376	42
UNMLT	3	23 926	-	-	3
UNOMIL	96	378 267	96	-	-
UNOMIG	70	109 224	-	286 204	70
UNGCI	9	52 877	-	58 877	9
ONUMOZ	268	509 335	-	-	268
ONUSOM	487	3 562 329	496	-	(9)
UNPROFOR	1 292	6 600 471	549	-	743
UNIFIL	22	148 194	22	-	-
UNIKOM	10	12 467	10	-	-
UNMOGIP	42	143 102	42	-	-
MINURSO	8	166 774	8	-	-
United Nations Supply Depot	481	1 037 425	-	-	481
Centre for Human Rights	1	23 407	-	-	1
	3 033	13 480 478	1 223	680 457	1 810

APPENDIX IV

Status of acknowledgement of communication equipment transferred

Mission	Transferred		Acknowledged		To be confirmed
	Number	Value (United States dollars)	Number	Value (United States dollars)	
MINURSO	232	60 558	383	-	(151)
UNAMIR	51	224 545	26	37 079	25
UNAVEM	300	55 830	-	-	300
UNDOF	52	43 737	28	44 557	24
UNFICYP	60	38 194	6	-	54
UNGCI	1	6 025	-	-	1
UNIFIL	91	66 146	-	-	91
UNIKOM	276	261 879	329	24 895	(53)
UNMIH	1 070	418 763	-	-	1 070
UNMLT	67	90 484	-	-	67
UNMOGIP	1	11 775	588	38 612	(587)
UNOMIG	472	172 695	55	-	417
UNOMIL	1 001	848 837	2 616	2 479 099	(1 615)
ONUMOZ	4 231	1 902 537	-	-	4 231
UNOMUR	1 665	513 388	-	-	1 665
UNPROFOR	7 167	5 675 268	2 320	-	4 847
United Nations Supply Depot	41	54 195	470	393 497	(429)
UNTSO	77	32 051	310	129 928	(233)
UNOSOM	3 353	1 668 122	1 831	-	1 522
ESCAP	482	149 768	-	-	482
Centre for Human Rights	27	12 001	-	-	27
	20 717	12 306 798	8 962	3 147 667	11 755
Broadcasting equipment		359 633			
		12 666 431			